

**FOR PUBLICATION  
UNITED STATES COURT OF APPEALS  
FOR THE NINTH CIRCUIT**

RICHARD DYKSTRA; JULIA DYKSTRA,  
Petitioners-Appellants,

No. 00-70011

v.

Tax Court No.  
523-99

COMMISSIONER OF INTERNAL  
REVENUE,  
Respondent-Appellee.

OPINION

Appeal from a Decision of the  
United States Tax Court  
John J. Pajak, Presiding

Submitted July 13, 2001\*  
Pasadena, California

Filed July 25, 2001

Before: Jerome Farris, Barry G. Silverman and  
Richard A. Paez, Circuit Judges.

Per Curiam Opinion

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\*The panel unanimously finds this case suitable for decision without oral argument. See Fed. R. App. P. 34(a)(2).

## **COUNSEL**

Richard and Julia Dykstra, Pro Se, Escondido, California, for the petitioners-appellants.

Robert L. Baker, United States Department of Justice, Tax Division, for the respondent-appellee.

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## **OPINION**

PER CURIAM:

Richard and Julia Dykstra appeal pro se a decision of the Tax Court denying their petition challenging a deficiency of \$224 for the 1996 tax year. We have jurisdiction pursuant to 26 U.S.C. § 7482. We review de novo the Tax Court's interpretation of Treasury Regulations, see Idaho First Nat'l Bank

v. Comm'r, 997 F.2d 1285, 1287 (9th Cir. 1993) (per curiam). We affirm.

The Dykstras challenge Treasury Regulation 1.79-3.

We have reviewed the enabling statute, 26 U.S.C. § 79(c), the statute's legislative history, H.R. Conf. Rep. No. 88-1149 (1964), reprinted in 1964 U.S.C.C.A.N. 1940, 1958-60, and the comments concerning the drafting of the regulation, T.D. 7924, 1984-1 C.B. 23-24. We agree with the Tax Court's determination that the regulation was not arbitrary, capricious, or contrary to the intention of its enabling statute. See Chevron, U.S.A., Inc. v. Natural Res. Def. Council, Inc., 467 U.S. 837, 843-44 (1984); Redlark v. Comm'r, 141 F.3d 936, 939-40 (9th Cir. 1998).

With respect to the Dykstras' argument that the Tax Court violated their procedural rights in its handling of their case, there is nothing in the record to substantiate their contentions. See Sacks v. Comm'r, 82 F.3d 918, 921 (9th Cir. 1996); Sherman v. United States, 801 F.2d 1133, 1135 (9th Cir. 1986).

**AFFIRMED.**